COLORADO 2012 Estimated Tax - Estates & Trusts

Instructions

Estimated tax is not required for estates or trusts. However, these forms are provided for those who prefer filing estimated tax. These forms should NOT be used to remit payment on behalf of individual beneficiaries of the estate or trust.

Calculating the Payment

Estimated tax payments shall be made on a quarterly basis. When making payment, be sure to use the same account numbers that are used when filing the annual 105 return. **New** – It is strongly recommended that these payments be submitted electronically to avoid problems and delays. The single form can be copied and used for each of the four quarterly payments if an electronic payment cannot be made for any reason.

Penalties

There is no penalty for failure to file estimated tax for estates or trusts.

Go Green with Revenue Online

Taxpayers can now use www.Colorado.gov/RevenueOnline to pay. Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account. Form 105EP is not required if an online payment is made. Please be advised that a nominal processing fee may apply to online payments.

Pay by Electronic Funds Transfer (EFT)

EFT Debit and EFT Credit options are free services of the Department. EFT services require pre-registration before payments can be made. Visit www.Colorado.gov/revenue/eft to register for EFT or make an EFT payment.

Forms, FYI publications, and additional information is available at *www.TaxColorado.com*, or you can call 303-238-SERV (7378) for assistance.

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Use the voucher below only if you cannot pay online or by EFT.



(Do not write in space below)

Manage your account.
File and pay online.
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www.Colorado.gov/RevenueOnline

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Cut here and send only the coupon below. Help us save time and your tax dollars.

(0032)	FORM 105EP (10/24/11) Web				
COLORADO DEPARTMENT OF REVENUE					

2012 Estate/Trust Estimated Tax Payment Voucher

Payment vo	oucner		70	
For the calendar year 2012 or the fiscal year beginni	ng:	, 2012, ending:	, 20	
Return this voucher with check or money order payable to the Colora Federal Employer Identification Number and "2012 FORM 105EP" of with this voucher. File only if you are making a payment of estimated	on your check or money order. Do r			
Name of Estate or Trust		Colorado Account Numb	per	
Name of Fiduciary		Federal Employer Identi	Federal Employer Identification Number	
Address		<u> </u>		
City	State	ZIP		
IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM. The State may convert your check to a one time electronic banking transacti same day received by the State. If converted, your check will not be returned. If funds, the Department of Revenue may collect the payment amount directly	f your check is rejected due to insufficien		Amount of Payment	